

Pg 1 of 10  
**RICH, CRITES & DITTMER, LLC**

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BRANDY M. MAAS‡  
JOSRPH SCHMANSKY

OF COUNSEL  
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†ALSO ADMITTED ARIZONA BAR  
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#ALSO ADMITTED W. VA. BAR

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February 2, 2007

Clerk of Courts  
United States Bankruptcy Court  
Southern District of New York  
Delphi Corporation Claims  
One Bowling Green  
Room 534  
New York, NY 10004-1408

Re: United States Bankruptcy Court In re Delphi Corporation, et al.  
Chapter 11; Case No.: 05-44481 (RDD)

Dear Clerk of Courts:

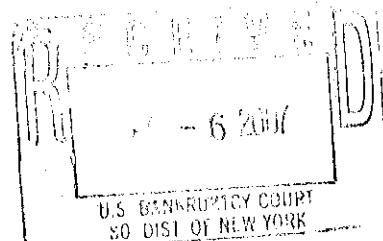
Enclosed herewith please find the original document: South-Western City School District Board of Education's Response to Debtors' Seventh Omnibus Objection (Substantive) Pursuant to 11 U.S.C. 502 (b) and Fed. R. Bankr. P. 3007 to Certain (A) Insufficiently Documented Claims, (B) Claims Not Reflected on Debtors' Books and Records, and (C) Untimely Claims, along with a 3.5 disk containing the same. Please file the aforementioned document with the Court.

Very Truly Yours,

Kristina M. McNeish  
Paralegal to Jeffrey A. Rich

Enclosures

cc: Delphi Automotive Systems, LLC  
Kurtzman Carson Consultants, LLC  
United States Trustee  
John Wm. Butler, Jr.  
John K. Lyons  
Randall G. Reese  
The Honorable Robert D. Drain  
File



Hearing Date and Time: February 15, 2007 at 10:00 a.m.  
Response Date and Time: February 8, 2007 at 4:00 p.m.

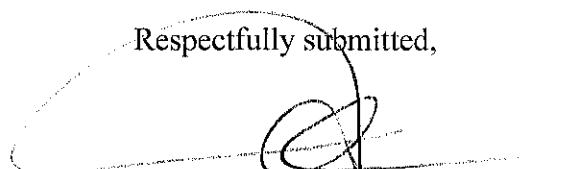
UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

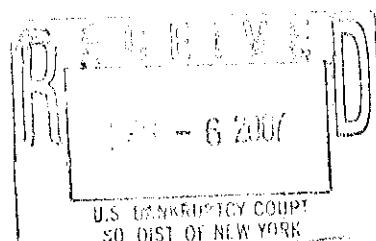
In re : Chapter 11  
DELPHI CORPORATION, et al., : Case No. 05-44481 (RDD)  
Debtors. : (Jointly Administered)

SOUTH-WESTERN CITY SCHOOL DISTRICT BOARD OF EDUCATION'S RESPONSE  
TO DEBTORS' SEVENTH OMNIBUS OBJECTION (SUBSTANTIVE) PURSUANT TO  
11 U.S.C. § 502(b) AND FED. R. BANKR. P. 3007 TO CERTAIN (A) INSUFFICIENTLY  
DOCUMENTED CLAIMS, (B) CLAIMS NOT REFLECTED ON DEBTORS' BOOKS AND  
RECORDS, AND (C) UNTIMELY CLAIMS.

Debtors' request for an entry of an order pursuant to 11 U.S.C. § 502(b) and Bankruptcy Rule 3007(a) disallowing and expunging the proof of claim submitted by the Board of Education of the South-Western City School District should be denied for the reasons set forth in the following Memorandum in Opposition.

Respectfully submitted,

  
Jeffrey A. Rich (#0017495)  
Rich, Crites & Dittmer, LLC  
300 East Broad Street, Suite 300  
Columbus, Ohio 43215  
Telephone: (614) 228-5822  
Facsimile: (614) 540-7467  
E-mail: jrich@richcrites.com  
Attorney for Claimant South-Western City  
School District Board of Education



**MEMORANDUM IN OPPOSITION**

**I. Background**

On October 8 and 14, 2005, Delphi Corporation and certain of its United States affiliates (collectively referred to herein as "Debtors") filed in the United States Bankruptcy Court, Southern District of New York, voluntary petitions for reorganization pursuant to Chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended.

On July 28, 2006, the South-Western City School District Board of Education (referred to herein as "Claimant") filed a Proof of Claim with this Court for all real property taxes accruing in tax year 2006, namely June 20, 2006, in the aggregate amount of \$164,519.24.

Subsequent thereto, on January 17, 2007, Debtors filed the instant Debtors' Seventh Omnibus Objection (Substantive) Pursuant to 11 U.S.C. § 502(b) and Fed. R. Bankr. P. 3007 to Certain (A) Insufficiently Documented Claims, (B) Claims Not Reflected on Debtors' Books and Records, and (C) Untimely Claims (referred to herein as "Seventh Omnibus Claims Objection"). According to the Notice of Objection to Claim dated January 17, 2007, Debtors are requesting that Claimant's Proof of Claim be disallowed and expunged on the basis of a books and records claim, which is defined in the Seventh Omnibus Claims Objection as a claim asserting liabilities or dollar amounts that the Debtors have determined are not owing pursuant to the Debtors' books and records.

**II. Analysis**

Claimant's Proof of Claim submitted on July 28, 2006, identifies an amount due and owing Claimant in the amount of \$164,519.24 for real property taxes becoming due and payable on June 20<sup>th</sup>, 2006, also referred to as taxes due for the second half of 2005. In accordance with the tax duplicates for real estate taxes for the second half of 2005, attached herein as Exhibits A and B,

Debtors real property taxes due for the second half of 2005 in Franklin County are in the amount of \$7,678.74 (Columbus-Southwestern C.S.) and \$293,157.48 (Franklin Township), respectively, for a total amount due and owing Franklin County of \$300,836.22. Claimant is entitled to a portion of those taxes due and owing in the amount of \$6,252.57 (Columbus-Southwestern C.S.) and \$158,266.67 (Franklin Township), for a total amount due and owing Claimant of \$164,519.24.

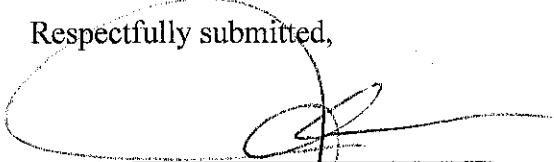
On January 23, 2007, Debtors submitted payment in the amount of \$176,396.25 to the Franklin County Treasurer as payment for real property taxes incurred for the first half of 2006, as identified in the Bankruptcy Module, attached hereto as Exhibit C. As identified in Exhibit C, the Franklin County Treasurer filed a Proof of Claim on July 28, 2006, in the amount of \$300,836.22, for real property taxes incurred the second half of 2005. Thus, Debtors' payment received on January 23, 2007, only satisfies the current taxes due and payable for the first half of 2006 while the taxes due for the second half of 2005, as identified in Claimant's Proof of Claim, remain unsatisfied. In addition, as identified in Exhibit C, Debtors also now have an outstanding balance of \$7,520.91 for penalties and fees accrued for its failure to satisfy the delinquent taxes identified in the Proof of Claim submitted by both the Claimant and the Franklin County Treasurer.

### **III. Conclusion**

Based upon the foregoing, the Debtors' request for an entry of an order pursuant to 11 U.S.C. § 502(b) and Bankruptcy Rule 3007(a) disallowing and expunging the proof of claim submitted by the Board of Education of the South-Western City School District should be denied.

WHEREFORE, the Board of Education of the South-Western City School District respectfully requests that the Debtors' request be denied.

Respectfully submitted,

  
Jeffrey A. Rich (#0017495)  
Rich, Crites & Dittmer, LLC  
300 East Broad Street, Suite 300  
Columbus, Ohio 43215  
Telephone: (614) 228-5822  
Facsimile: (614) 540-7467  
E-mail: [jrich@richcrites.com](mailto:jrich@richcrites.com)  
Attorney for Claimant South-Western City  
School District Board of Education

**CERTIFICATE OF SERVICE**

I hereby certify that a true and complete copy of the foregoing was served via United States mail, postage prepaid, on this 2<sup>nd</sup> day of February, 2007, upon the following:

Delphi Automotive Systems, LLC  
5725 Delphi Drive  
Troy, MI 48098  
Tax ID: 38-3431131

Kurtzman Carson Consultants, LLC  
12910 Culver Blvd., Suite I  
Los Angeles, CA 90066

United States Trustee  
33 Whitehall Street  
21<sup>st</sup> Floor  
New York, NY 10004

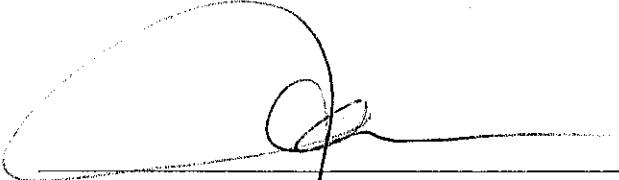
John Wm. Butler, Jr.  
Skadden, Arps, Slate, Meagher & Flom, LLP  
333 West Wacker Drive  
Suite 2100  
Chicago, IL 60606-1285

John K. Lyons  
Skadden, Arps, Slate, Meagher & Flom, LLP  
333 West Wacker Drive  
Suite 2100  
Chicago, IL 60606-1285

Randall G. Reese  
Skadden, Arps, Slate, Meagher & Flom, LLP  
333 West Wacker Drive  
Suite 2100  
Chicago, IL 60606-1285

Clerk of Courts  
United States Bankruptcy Court  
Southern District of New York  
Delphi Corporation Claims  
One Bowling Green  
Room 534  
New York, NY 10004-1408

Honorable Robert D. Drain  
United States Bankruptcy Judge  
United States Bankruptcy Court  
Southern District of New York  
One Bowling Green  
Room 610  
New York, NY 10004



Jeffrey A. Rich (#0017495)

Homestead Exemption 614-462-3240  
Property Valuation 614-462-4803  
Social Assessments 614-462-3205  
X 614-221-8124

**ASSESSED VALUATIONS**  
% OF MARKET VALUE  
- Building H - Homestead  
- Land S - Subtotal T - Total

**TAX RATES**  
RIG. - Original Voted Millage  
F. - Composite Reduction Factor  
CDQ - Year First Delinquent

MAKE CHECKS PAYABLE TO:

**RICHARD CORDRAY**

FRANKLIN COUNTY TREASURER

373 South High Street, 17th Floor  
Columbus, Ohio 43215-6306

PAYMENT HOURS DURING COLLECTION  
8:00 A.M. - 4:00 P.M.

[www.franklincountyohio.gov/treasurer](http://www.franklincountyohio.gov/treasurer)

Filed 02/06/07 Entered 02/08/07 09:48:49 Main Document

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AR - Agriculture  
Recoupment

AT - Adjusted Current  
Tax

CT - Net Current Tax

DT - Delinquent Tax

DR - Delinquent Agr.  
Recoupment

HS - Homestead  
Reduction

IT - Interest on Tax

IR - Interest on Agr.  
Recoupment

OT - Original Current Tax

PR - Penalty on Agr.  
Recoupment

PT - Penalty Tax

RA - General Reduction  
Amount

RB - 10% ROLLBACK

SB - 2 1/2% ROLLBACK

UC - Unpaid Current Tax

**SPECIAL ASSESSMENTS**

DM - Ditch Maintenance

LR - Light Rental

LT - Lights

MS - Miscellaneous

SD - Sidewalk

SR - Delinquent Sewer Rental

SS - Storm Sewer

ST - Street

SW - Sewer

WM - Water Main

WT - Delinquent Water

WC - Weed Cutting

CD - Community District

FA - False Alarm

SI - Special Improvement District

WW - Weed & Waste Removal

WR - Waste Removal

(1) NOTICE: If taxes are not paid within one year from the date they are due, property is subject to foreclosure for tax delinquency.

(2) NOTICE: If the taxes charged against this parcel have been reduced by the 2 1/2 percent tax reduction for residences occupied by the owner but the property is not a residence occupied by the owner, the owner must notify the county auditor's office not later than March 31 of the year following the year for which the taxes are due. Failure to do so may result in the owner being convicted of a fourth degree misdemeanor, which is punishable by imprisonment up to 30 days, a fine up to \$250, or both, and in the owner having to repay the amount by which the taxes were erroneously or illegally reduced, plus any interest that may apply. If the taxes charged against this parcel have not been reduced by the 2 1/2 percent tax reduction and the parcel includes a residence occupied by the owner, the parcel may qualify for the tax reduction. To obtain an application for the tax reduction or further information, the owner may contact the county auditor's office at 373 South High Street, 20th Floor, Columbus, Ohio 43215. Phone 614/462-4663.

#### INTEREST:

Interest is charged against delinquent real estate taxes twice each year, as follows:

- On first day of the month following close of 2nd-half collection interest is charged against all prior year delinquent taxes, excluding current taxes billed during present calendar year.
- On December 1 of each year, interest is charged against all delinquent taxes unpaid as of December 1.

#### PENALTIES:

A late payment penalty of 5% is assessed against current taxes when full payment is made within 10 days after tax collection deadline, 10% thereafter.

However, if 1st-and 2nd-half current taxes are unpaid at 2nd-half deadline, the applicable penalty is assessed against total unpaid current taxes, including the 1st-half penalty.

## Real Estate Taxes for 2nd Half of 2005

DUPLEX: 06/28/06 2-04

**RICHARD CORDRAY**  
Franklin County Treasurer

VALUATIONS	FULL YEAR CURRENT TAXES	2ND-HALF TAXES	SPECIAL ASSESSMENTS	DIST/PARCEL NUMBER
L- 128450	OT 11078.82	CT- 3324.13		K
B- 0	RA -2412.34	UC- 3324.13		E
T- 128450	AT 8666.48	DT- 0.00		E
H- 0	RB 0.00	PT- 1030.48		P
	HS 0.00	IT- 0.00		
	SB 0.00	AR- 0.00		
	CT 8666.48			
<b>10%</b>				
<i>As of Jun 1st</i>				
ORIG 86.25				Y
RF .217744				O
BANK: STUB: 468556-1				U
OWNR: DELPHI AUTOMOTIVE SYSTEMS				R
L L C AFDT				C
DELPHI AUTOMOTIVE SYSTEMS				C
L L C AFDT				O
5725 DELPHI DR				P
TROY MI 48098				E
				A
				S

570-0019D -052-01 B - EXCPTN  
BROAD & GEORGESVI \* CDQ\*  
PT LOT 14  
9.054 ACRES

EFFECTIVE TAX RATE **67.469618**

COLUMBUS-SOUTHWESTERN C.S.

MAKE CHECKS PAYABLE TO: RICHARD CORDRAY, FRANKLIN COUNTY TREASURER

VALUATIONS	FULL YEAR CURRENT TAXES	2ND-HALF TAXES	SPECIAL ASSESSMENTS	DIST/PARCEL NUMBER
L- 128450	OT 11078.82	CT- 3324.13		570-216484-00
B- 0	RA -2412.34	UC- 3324.13		T
T- 128450	AT 8666.48	DT- 0.00		C
H- 0	RB 0.00	PT- 1030.48		O
	HS 0.00	IT- 0.00		P
	SB 0.00	AR- 0.00		E
	CT 8666.48			A
<b>10%</b>				
<i>As of Jul 1st</i>				
ORIG 86.25				S
RF .217744				R

1-05  
*As of Jul 1st*  
Jun 20, 2006

OWNR: DELPHI AUTOMOTIVE SYSTEMS Part in Dist Board of Education : # 6,252-57  
L L C AFDT  
1021648400570468556800076787840007678748

DELPHI AUTOMOTIVE SYSTEMS  
L L C AFDT  
5725 DELPHI DR  
TROY MI 48098

DUPLEX: 06/28/06  
STUB: 468556-1

B-EXCPTN  
BANK:

STUB:

tables

**EXHIBIT**

**A**

Homestead Exemption  
Property Valuation  
Social Assessments  
xx

014-462-3240 AR - Agriculture  
014-462-4663 Recoupment  
014-462-3205 AT - Adjusted Current  
614-221-8124 Tax  
CT - Net Current Tax  
DT - Delinquent Tax  
DR - Delinquent Agr.  
Recoupment  
HS - Homestead  
Reduction  
IT - Interest on Tax  
IR - Interest on Agr.  
Recoupment  
OT - Original Current Tax  
PR - Penalty on Agr.  
Recoupment  
PT - Penalty Tax  
RA - General Reduction  
Amount  
RB - 10% ROLLCBACK  
SB - 2 1/2% ROLLCBACK

### SSESSED VALUATIONS 5% OF MARKET VALUE

- Building H - Homestead  
- Land S - Subtotal T - Total

**AX RATES**  
IRIG. - Original Voted Millage  
JF. - Composite Reduction Factor  
DQ - Year First Delinquent

MAKE CHECKS PAYABLE TO:

**RICHARD CORDRAY**  
FRANKLIN COUNTY TREASURER  
373 South High Street, 17th Floor  
Columbus, Ohio 43215-6306

PAYMENT HOURS DURING COLLECTION  
8:00 A.M. - 4:00 P.M.

[www.franklincountyohio.gov/treasurer](http://www.franklincountyohio.gov/treasurer)

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JUC Unpaid Current Tax

SPECIAL ASSESSMENTS

DM - Ditch Maintenance  
LR - Light Rental  
LT - Lights  
MS - Miscellaneous  
SD - Sidewalk  
SR - Delinquent Sewer Rental  
SS - Storm Sewer  
ST - Street  
SW - Sewer  
WM - Water Main  
WT - Delinquent Water  
WC - Weed Cutting  
CD - Community District  
FA - False Alarm  
SI - Special Improvement District  
WW - Weeds & Waste Removal  
WR - Waste Removal

(1) NOTICE: Taxes are unpaid within one year from the date they are due, property is subject to foreclosure for tax delinquency.

(2) NOTICE: If the taxes charged against this parcel have been reduced by the 2-1/2 percent tax reduction for residences occupied by the owner but the property is not a residence occupied by the owner, the owner must notify the county auditor's office not later than March 31 of the year following the year for which the taxes are due. Failure to do so may result in the owner being convicted of a fourth degree misdemeanor, which is punishable by imprisonment up to 30 days, a fine up to \$250, or both, and in the owner having to repay the amount by which the taxes were erroneously or illegally reduced, plus any interest that may apply. If the taxes charged against this parcel have not been reduced by the 2-1/2 percent tax reduction and the parcel includes a residence occupied by the owner, the parcel may qualify for the tax reduction. To obtain an application for the tax reduction or further information, the owner may contact the county auditor's office at 373 South High Street, 20th Floor, Columbus, Ohio 43215. Phone 614/462-4663.

### INTEREST:

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### PENALTIES:

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However, if 1st-and 2nd-half current taxes are unpaid at 2nd-half deadline, the applicable penalty is assessed against total unpaid current taxes, including the 1st-half penalty.

### Real Estate Taxes for 2nd Half of 2005

DUPN: 06/28/06 2-04

**RICHARD CORDRAY**  
Franklin County Treasurer

VALUATIONS	FULL YEAR CURRENT TAXES	2ND-HALF TAXES	SPECIAL ASSESSMENTS	DIST/PARCEL NUMBER	K E E P
L- 1752450	OT 408337.40	CT-126908.00		140-003620-00	
B- 2284100	RA -77470.12	UC-126908.00			
T- 4036550	AT 330867.28	DT- 0.00			
H- 0	RB 0.00	PT- 39341.48			
	HS 0.00	IT- 0.00			
	SB 0.00	AR- 0.00			
	CT 330867.28				
<b>TAX RATES</b>					
ORIG 101.16					
RF .189721					

10%

As of Jul 1st

Jun 20, 2006

140-0019D -052-00 B-EXCPTN  
200 GEORGESVILLE  
LOT 14  
113.794 ACRES

EFFECTIVE TAX RATE 81.967840

### FRANKLIN TOWNSHIP

MAKE CHECKS PAYABLE TO: RICHARD CORDRAY, FRANKLIN COUNTY TREASURER

VALUATIONS	FULL YEAR CURRENT TAXES	2ND-HALF TAXES	SPECIAL ASSESSMENTS	DIST/PARCEL NUMBER	T C R O E P A Y S U R E P S
L- 1752450	OT 408337.40	CT-126908.00		140-003620-00	
B- 2284100	RA -77470.12	UC-126908.00			
T- 4036550	AT 330867.28	DT- 0.00			
H- 0	RB 0.00	PT- 39341.48			
	HS 0.00	IT- 0.00			
	SB 0.00	AR- 0.00			
	CT 330867.28				
<b>TAX RATES</b>					
ORIG 101.16					
RF .189721					

4/10/07

4/10/07

4/10/07

OWNR: DELPHI AUTOMOTIVE SYSTEMS  
L L C AFDT

Portion Due State Board of Education: \$158,266.67  
100036200014037048420293157480293157489

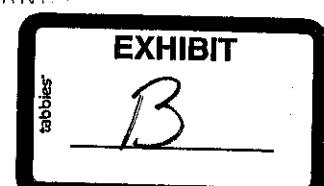
DELPHI AUTOMOTIVE SYSTEMS  
L L C AFDT  
5725 DELPHI DR  
TROY MI 48098

DUPN: 06/28/06  
STUB: 370484-E

E-EXCPTN  
BANK!

STUB

ables



## Bankruptcy Module - Modify Case - 05-44481

Case:\* **05-44481** Tracking: Tracked   
District/Court:\* NEW YORK SOUTHERN BANKRUP~~TY~~ Status: Active  
Date Filed: **10/8/2005** as of **3/6/2006**  
Chapter:\* **11**  Assets Case Closed:

Checked for Delinquent taxes in: (Updated 3/6/2006 - )

Real Estate  Personal Property  Manufactured Homes

[View Case's Scanned Documents](#)

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Proof of Claim: Latest POC filed on 7/28/2006 has been returned. [Print\\_POC](#)  
Processed In 104 weekdays  
POC Amount: \$300,836.22 Filing History Create\_POC  
Date Filed: **1/23/2007** 07/28/2006- \$300,836.22- lkjavach  
(Del)  
Date of Debt: **1/1/2005** 03/06/2006- \$130,232.13- (Del)  
Secured Properties: 2 Administrative Filings [Add\\_Filing](#)  
Unsecured Properties: 0

---

### Pre-Petition Taxes

POC Net Tax Due: \$300,836.22 (Secured: \$300,836.22 Unsecured: \$0.00)

Administrative Filings: \$0.00 (Secured: \$0.00 Unsecured: \$0.00)

**POC Subtotal:** \$300,836.22 (Secured: \$300,836.22 Unsecured: \$0.00)

Trustee Payments: \$0.00 (Secured: \$0.00 Unsecured: \$0.00)

Owner Payments: \$0.00 (Secured: \$0.00 Unsecured: \$0.00)

**Pre-Petition Due:** \$300,836.22 (Secured: \$300,836.22 Unsecured: \$0.00)

### Post-Petition Taxes

Delinquent Taxes Due:	\$7,520.91	Owner Payments:	\$176,396.25
Current Taxes Due:	\$176,396.25	Pre-Pay Account Balance:	\$0.00
<b>Post-Petition Due: \$183,917.16</b>			

### ■ Parcels & Manufactured Homes

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### ■ Personal Property

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### ■ Payments & Go Backs

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### ■ Bankruptcy Parties

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### ■ Attorney

---

### ■ Alerts

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### ■ Pacer Updates

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